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RUN ON 04/26/12

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## COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

EAST RANGE CSD

2012-13

912 - 890

## =====

## 1. COMPUTATION OF E.P.S. RATES

|    |  | K-5  | 6-8  | K-8         | 9-12      | TOTAL |
|----|--|------|------|-------------|-----------|-------|
| 9  | ATTENDING PUPILS (APRIL 2011)                                  | 27   | 9    | 36          | 0         | 36    |
| 10 | ATTENDING PUPILS (OCTOBER 2011)                                | 26   | 11   | 37          | 0         | 37    |
| 11 | AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011 | 26.5 | 10.0 | 36.5 (100%) | 0.0 ( 0%) | 36.5  |

| 12 | Position        | K-5         | 6-8         | 9-12        | = | E.P.S.<br>FTE | / | Actual<br>FTE | = | Ratio | X | EPS Tot<br>Salary | = | Elementary<br>Salary | Secondary<br>Salary |
|----|-----------------|-------------|-------------|-------------|---|---------------|---|---------------|---|-------|---|-------------------|---|----------------------|---------------------|
| A. | TEACHERS        | 1.6 (17:1)  | 0.6 (16:1)  | 0.0 (15:1)  | = | 2.2           | / | 4.0           | = | .55   | X | 215,187           | = | 118,353              | 0                   |
| B. | GUIDANCE        | 0.1 (315:1) | 0.0 (315:1) | 0.0 (225:1) | = | 0.1           | / | 0.0           | = | .10   | X | 0                 | = | 3,226                | 0                   |
| C. | LIBRARIANS      | 0.0 (720:1) | 0.0 (720:1) | 0.0 (720:1) | = | 0.0           | / | 0.0           | = | .00   | X | 0                 | = | 0                    | 0                   |
| D. | HEALTH          | 0.0 (720:1) | 0.0 (720:1) | 0.0 (720:1) | = | 0.0           | / | 0.0           | = | .00   | X | 0                 | = | 0                    | 0                   |
| E. | EDUCATION TECHS | 0.3 (090:1) | 0.1 (090:1) | 0.0 (225:1) | = | 0.4           | / | 1.3           | = | .31   | X | 21,054            | = | 6,527                | 0                   |
| F. | LIBRARY TECHS   | 0.1 (450:1) | 0.0 (450:1) | 0.0 (450:1) | = | 0.1           | / | 0.0           | = | .10   | X | 0                 | = | 1,431                | 0                   |
| G. | CLERICAL        | 0.1 (180:1) | 0.1 (180:1) | 0.0 (180:1) | = | 0.2           | / | 0.0           | = | .20   | X | 0                 | = | 5,060                | 0                   |
| H. | SCHOOL ADMIN.   | 0.1 (275:1) | 0.0 (275:1) | 0.0 (284:1) | = | 0.1           | / | 0.2           | = | .50   | X | 13,906            | = | 6,953                | 0                   |

| 13 | Other Support Costs (Per Pupil)  | K-8   | 9-12  |  | Elementary | Secondary |
|----|----------------------------------|-------|-------|--|------------|-----------|
| A. | Substitute Teachers -1/2 Day     | 37    | 37    |  | 1,351      | 0         |
| B. | Supplies and Equipment           | 346   | 478   |  | 12,629     | 0         |
| C. | Professional Development         | 59    | 59    |  | 2,154      | 0         |
| D. | Instructional Leadership Support | 24    | 24    |  | 876        | 0         |
| E. | Co- and Extra-Curricular Student | 34    | 114   |  | 1,241      | 0         |
| F. | System Administration/Support    | 220   | 220   |  | 8,030      | 0         |
| G. | Operations & Maintenance         | 1,013 | 1,204 |  | 36,975     | 0         |

| 14 | Salary Benefits                         | Percentage | Elementary | Secondary |
|----|---|------------|------------|-----------|
| A. | Teachers, Guidance, Librarians & Health | 19.00%     | 23,100     | 0         |
| B. | Education & Library Technicians         | 36.00%     | 2,865      | 0         |
| C. | Clerical                                | 29.00%     | 1,467      | 0         |
| D. | School Administrators                   | 14.00%     | 973        | 0         |

|    |   |         |   |
|----|---|---------|---|
| 15 | Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.96) | -5,716  | 0 |
| 16 | Adjustment for Title I Revenues   | -10,073 | 0 |

|    |              |         |       |
|----|--------------|---------|-------|
| 17 | TOTALS       | 217,421 | 0     |
| 18 | E.P.S. RATES | 5,957   | 6,583 |

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## A. OPERATING COST ALLOCATIONS

|    |   |             |             |       |           |              |
|----|---|-------------|-------------|-------|-----------|--------------|
| 19 | SUBSIDIZABLE PUPILS                                 | K-8         | 9-12        | TOTAL |           |              |
|    | APRIL 2009  | 19.0        | 10.0        | 29.0  |           |              |
|    | OCTOBER 2009  | 19.0        | 12.0        | 31.0  |           |              |
|    | APRIL 2010  | 24.0        | 11.0        | 35.0  |           |              |
|    | OCTOBER 2010  | 22.0        | 8.0         | 30.0  |           |              |
|    | APRIL 2011  | 24.0        | 8.0         | 32.0  |           |              |
|    | OCTOBER 2011  | 22.0        | 7.0         | 29.0  |           |              |
| 21 | BASIC COUNTS  | AVG. CAL.   | DECLINING   | X     | SAU       |              |
|    |   | YEAR PUPILS | ENROLL. ADJ | X     | EPS RATES |              |
|    | K-8 PUPILS  | 23.0 +      | 0.00        | X     | 5,957.00  | = 137,011.00 |
|    | 9-12 PUPILS   | 7.5 +       | 0.00        | X     | 6,583.00  | = 49,372.50  |
|    | ADULT EDUC. COURSES AT .1                           | 0.0         |             | X     | 6,583.00  | = 0.00       |
|    | K-8 EQUIV. INSTR. PUPILS                            | 0.000       |             | X     | 5,957.00  | = 0.00       |
|    | 9-12 EQUIV. INSTR. PUPILS                           | 0.000       |             | X     | 6,583.00  | = 0.00       |
|    | WEIGHTED COUNTS                                     | PUPILS      | WEIGHTS     | X     |           |              |
|    | K-8 DISADVANTAGED @ .7273                           | 16.7        | X .15       | X     | 5,957.00  | = 14,922.29  |
|    | 9-12 DISADVANTAGED @ .7273                          | 5.5         | X .15       | X     | 6,583.00  | = 5,430.98   |
|    | K-8 LIMITED ENGLISH PROF.                           | 0.0         | X .700      | X     | 5,957.00  | = 0.00       |
|    | 9-12 LIMITED ENGLISH PROF.                          | 0.0         | X .700      | X     | 6,583.00  | = 0.00       |
|    | TARGETED FUNDS                                      | PUPILS      | WEIGHTS     | X     |           |              |
|    | K-8 STUDENT ASSESSMENT                              | 23.0        |             | X     | 43.00     | = 989.00     |
|    | 9-12 STUDENT ASSESSMENT                             | 7.5         |             | X     | 43.00     | = 322.50     |
|    | K-8 TECHNOLOGY RESOURCES                            | 23.0        |             | X     | 98.00     | = 2,254.00   |
|    | 9-12 TECHNOLOGY RESOURCES                           | 7.5         |             | X     | 296.00    | = 2,220.00   |
|    | K-2 PUPILS  | 7.5         | X .10       | X     | 5,957.00  | = 4,467.75   |
|    | ISOLATED SMALL SCHOOL ADJUSTMENT                    |             |             |       |           |              |
|    | K-8 SMALL SCHOOL ADJUSTMENT                         |             |             |       |           | = 30,695.57  |
|    | 9-12 SMALL SCHOOL ADJUSTMENT                        |             |             |       |           | = 0.00       |
|    | OPERATING ALLOCATION                                |             |             |       |           | 247,685.59   |
|    | OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 % |             |             |       |           | 240,255.02   |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION                 |             |             |       |           | 240,255.02   |

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## B. OTHER SUBSIDIZABLE COSTS

|    |  |           |   |         |   |            |
|----|--|-----------|---|---------|---|------------|
| 31 | GIFTED & TALENTED EXPENDITURES FOR 2010-11                                     | 0.00      | X | 101.10% | = | 0.00       |
| 32 | SPECIAL EDUCATION - EPS ALLOCATION   |           |   |         |   | 64,063.46  |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11                                  | 17,778.30 | X | 101.10% | = | 17,973.86  |
| 35 | TRANSPORTATION - EPS ALLOCATION  |           |   |         |   | 43,372.15  |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2011-12                                     |           |   |         |   | 15,172.00  |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS   |           |   |         |   | 140,581.47 |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) |           |   |         |   | 380,836.49 |

## C. DEBT SERVICE ALLOCATIONS

| 41  | DEBT SERVICE  | NAME OF PROJECT | PRINCIPAL | INTEREST |            |
|-----|---|-----------------|-----------|----------|------------|
| 42  | TOTAL PRINCIPAL & INTEREST                            |                 | 0.00      | 0.00     | 0.00       |
| 43  | APPROVED LEASES FOR 2011-12 - EAST RANGE CSD          |                 |           |          | 0.00       |
| 43A | APPROVED LEASE PURCHASES FOR 2011-12 - EAST RANGE CSD |                 |           |          | 0.00       |
| 44  | INSURED VALUE FACTOR FOR 2010-11 - EAST RANGE CSD     |                 |           |          | 1,050.99   |
| 47  | TOTAL DEBT SERVICE ALLOCATION                         |                 |           |          | 1,050.99   |
| 48  | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)     |                 |           |          | 381,887.48 |

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| D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION |  |        |                           |                       |                      | TOTAL<br>ALLOCATION | LOCAL<br>CONTRIBUTION |                       |               |
|--|--|--------|---------------------------|-----------------------|----------------------|---------------------|-----------------------|-----------------------|---------------|
|  | AVG. CAL.<br>YEAR PUPILS   |        | OPERATING<br>ALLOCATION   | +                     | DEBT<br>ALLOCATION   | =                   | TOWN<br>ALLOCATION    |                       |               |
| CODYVILLE PLT  | 2.5  | 8.47%  | 32,345.87                 |                       | 0.00                 |                     | 32,345.87             |                       |               |
| TOPSFIELD  | 27.0   | 91.53% | 349,541.61                |                       | 0.00                 |                     | 349,541.61            |                       |               |
| TOTAL  | 29.5   |        |                           |                       |                      |                     | 381,887.48            |                       |               |
|  |  |        | 2011 STATE<br>VALUATION X | MILL<br>EXPECTATION = | TOWN<br>CONTRIBUTION | OR                  | TOWN<br>ALLOCATION    |                       |               |
| CODYVILLE PLT  |  |        | 4,150,000                 | 7.690                 | 31,913.50            |                     | 32,345.87             | 31,913.50             | 19.35% 7.69M  |
| TOPSFIELD  |  |        | 17,300,000                | 7.690                 | 133,037.00           |                     | 349,541.61            | 133,037.00            | 80.65% 7.69M  |
| TOTAL  |  |        | 21,450,000                |                       | 164,950.50           |                     | 381,887.48            | 164,950.50            | 100.00% 7.69M |
| E. TOTALS AND ADJUSTMENTS                            |  |        |                           |                       |                      | TOTAL<br>ALLOCATION | LOCAL<br>CONTRIBUTION | STATE<br>CONTRIBUTION |               |
| 49   | TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS  |        |                           |                       |                      | 381,887.48          | 164,950.50            | 216,936.98            |               |
| 50   | ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS   |        |                           |                       |                      | 381,887.48          | 164,950.50            | 216,936.98            |               |
| 51   | PLUS AUDIT ADJUSTMENTS   |        |                           |                       |                      |                     |                       | 0.00                  |               |
| 52   | LESS AUDIT ADJUSTMENTS   |        |                           |                       |                      |                     |                       | 0.00                  |               |
| 53   | LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION  |        |                           |                       |                      |                     |                       | 0.00                  |               |
| 54   | LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%  |        |                           |                       |                      |                     |                       | 0.00                  |               |
| 55   | PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT   |        |                           |                       |                      |                     |                       | 0.00                  |               |
| 56   | ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT   |        |                           |                       |                      |                     |                       | 0.00                  |               |
| 59A  | MINIMUM TEACHER SALARY ADJUSTMENT  |        |                           |                       |                      |                     |                       | 0.00                  |               |
| 59B  | REGIONALIZATION AND EFFICIENCY ASSISTANCE  |        |                           |                       |                      |                     |                       | 0.00                  |               |
| 59D  | BUS REFURBISHING ADJUSTMENT  |        |                           |                       |                      |                     |                       | 0.00                  |               |
| 59E  | LESS MAINECARE SEED  |        |                           |                       |                      |                     |                       | 0.00                  |               |
| 60   | A D J U S T E D   S T A T E   C O N T R I B U T I O N  |        |                           |                       |                      |                     |                       | 216,936.98            |               |
| 61   | LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 43.19% STATE SHARE % = 56.81%          |        |                           |                       |                      |                     |                       |                       |               |
| 62   | ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 43.19% STATE SHARE % = 56.81% |        |                           |                       |                      |                     |                       |                       |               |
| 63   | FYI: 100% E.P.S. TOTAL ALLOCATION  |        |                           |                       |                      | 389,318.05          |                       |                       |               |